

**MODOC LAFCO**

**DRAFT**

**MUNICIPAL SERVICE REVIEW**

**CEMETERY DISTRICTS IN**

**MODOC COUNTY**

**Adin Cemetery District**

**Alturas Cemetery District**

**Fort Bidwell Cemetery District**

**Cedarville Cemetery District**

**Davis Creek Cemetery District**

**Eagleville Cemetery District**

**Lake City Cemetery District**

**Likely Cemetery District**

**Lookout Cemetery District**

**Willow Ranch Cemetery District**

**June 2010**

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## **1 INTRODUCTION**

### **1.1 LAFCO's Responsibilities**

LAFCO is a State-mandated local agency that oversees boundary changes to cities and special districts, the formation of new agencies including incorporation of new cities, and the consolidation of existing agencies. The broad goals of the agency are to ensure the orderly formation of local government agencies, to preserve agricultural and open space lands, and to discourage urban sprawl.

LAFCOs are responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure, preparing a review of services called a Municipal Service Review and preparing a Sphere of Influence thereby determining the future "probable" boundary for each city and special district within each county. The Commission's efforts are directed toward seeing that services are provided efficiently and economically while agricultural and open-space lands are protected.

Often citizens are confused as to what LAFCO's role is. LAFCOs do not have enforcement authority nor do they have the authority to initiate a city or district annexation or detachment proceeding. LAFCOs may initiate consolidation or dissolution proceedings; however, these proceedings are subject to the voter approval or denial. The Legislature has given LAFCOs the authority to modify any proposal before it to ensure the protection of agricultural and open space resources, discourage urban sprawl and promote orderly boundaries and the provision of adequate services.

### **1.2 Municipal Service Review Requirements**

The Cortese-Knox-Hertzberg Act as amended by AB1744 and regulations call for a review of the municipal services provided in the county or other appropriate area designated by the LAFCO. The LAFCO is required to prepare a written statement of its determinations with respect to each of the following:

1. Growth and Population
2. Capacity and Infrastructure
3. Financial Ability
4. Shared Facilities
5. Government Structure and Accountability

### **1.3 Preparation of the MSR**

Research for this Municipal Service Review (MSR) was conducted primarily during the summer and fall of 2009. Since that time, several modifications have been made to add additional information. This MSR is intended to support preparation and update of the Sphere of Influence, in accordance with the provisions of the Cortese-Knox-Hertzberg Act. The objective of this Municipal Service Review (MSR) is to develop recommendations that will achieve the following:

- Promote more efficient and higher quality public service patterns.
- Identify areas for public service improvements.
- Assess the adequacy of service provision as it relates to determination of appropriate sphere of influence boundaries.

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While LAFCO prepared the MSR document, LAFCO did not engage the services of experts in engineering, landscaping, accounting and other specialists in related fields, but relied upon reports from the cemetery district board members for information. The various district board members were very helpful and LAFCO appreciates their contributions.

Therefore, this MSR reflects LAFCO's recommendations, based on available information during the research period and provided by the cemetery districts to assist in its determinations related to promoting more efficient and higher quality service patterns; identifying areas for service improvement; and assessing the adequacy of service provision for the various cemetery districts. This MSR includes relevant information from the various reports. Since the reports were prepared at different times there may be occasional differences in data.

#### **1.4 Description of Public Participation Process**

Modoc LAFCO is a legislative body authorized by the California Legislature and delegated powers as stated in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the Act). The LAFCO proceedings are subject to the provisions of California's open meeting law, the Ralph M. Brown Act (Government Code Sections 54950 et seq.)

The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Modoc LAFCO complies with the requirements of the Brown Act. The State MSR Guidelines provide that all LAFCOs should encourage and provide multiple public participation opportunities in the municipal service review process.

MSR policies have been adopted by the Modoc LAFCO. Modoc LAFCO has discussed and considered the MSR process in open session, and has adopted a schedule for completing the various municipal service reviews and sphere of influence updates for Modoc County. Each Municipal Service Review will be prepared as a Draft, and will be subject to public and agency comment prior to final consideration by the Modoc LAFCO.

#### **1.5 California Environmental Quality Act (CEQA)**

The Municipal Service Review is a planning study that will be considered by Modoc LAFCO in connection with subsequent proceedings regarding the cemetery districts and the Spheres of Influence. The Sphere of Influence review or update that will follow has not been approved or adopted by LAFCO. This MSR is funded in the Modoc LAFCO's 2009-2010 Budget. This MSR includes an analysis, to the extent required by Section 15262 of the CEQA Guidelines, of the environmental factors that may be affected by the Municipal Service Review process, but will not include the preparation of an environmental review document.

## **2        *SETTING***

### **2.1        *Modoc County***

Modoc County is located in the far northeast corner of California. The County's official slogans include, "The last best place," and "Where the West still lives." Modoc County was formed when California Governor Newton Booth signed an Act of the California Legislature on February 17, 1874. Land for the County was taken from the eastern part of Siskiyou County.

A large portion of Modoc County is Federal reservations. A patchwork of overlapping government agencies form a significant part of the economy and provide services to this rural area. The Federal presence includes the following five agencies and departments:

- US Forest Service
- Bureau of Land Management
- National Park Service
- Bureau of Indian Affairs
- US Fish and Wildlife Service.

The northern half of the County is the Modoc Plateau, a 1 mile high expanse of lava flows, cinder cones, juniper flats, pine forests, and seasonal lakes. Nearly 1 million acres of the Modoc National Forest lie on the Plateau between the Medicine Lake Highlands in the west and the Warner Mountains in the east.

The Plateau supports large herds of mule deer (*Odocoileus Hemionus*), Rocky Mountain Elk (*Cervus Canadensis*), and pronghorn antelope (*Antilocapra Americana*). There are also several herds of wild horses on the Plateau.

The Clear Lake National Wildlife Refuge and Long Bell State Game Refuge are located on the plateau as well. The Lost River watershed drains the north part of the plateau, while southern watersheds either collect in basin reservoirs or flow into the large Big Sage Reservoir, which sits in the center of the county.

### **2.2        *County Population***

As of the 2000 US Census, there were 9,449 people, 3,784 households, and 2,550 families residing in Modoc County. There were 4,836 housing units in 2007.<sup>1</sup>

The median income for a household in Modoc County was \$27,522;<sup>2</sup> and the median income for a family was \$35,978. Males had a median income of \$30,538 versus \$23,438 for females. The per capita income for the county was \$17,285. In 2007, 19.6% of the Modoc County population was below the poverty line.<sup>3</sup>

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<sup>1</sup> <http://quickfacts.census.gov/qfd/states/06/06049.html>, September 24, 2009.

<sup>2</sup> <http://www.epodunk.com/cgi-bin/genInfo.php?locIndex=10524>, September 24, 2009.

<sup>3</sup> <http://quickfacts.census.gov/qfd/states/06/06049.html>, November 18, 2009.

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The State Department of Housing and Community Development report that the Modoc County Median Income for a four person household in 2009 is \$55,800 per year.<sup>4</sup>

| MODOC COUNTY POPULATION<br>2000 TO 2009 <sup>5</sup> |                               |                                  |                                      |
|--|-------------------------------|----------------------------------|--------------------------------------|
| Year   | Modoc<br>County<br>Population | City of<br>Alturas<br>Population | Unincorporated<br>Area<br>Population |
| 2000   | 9,449                         | 2,892                            | 6,557                                |
| 2001   | 9,493                         | 2,889                            | 6,604                                |
| 2002   | 9,448                         | 2,873                            | 6,575                                |
| 2003   | 9,492                         | 2,860                            | 6,632                                |
| 2004   | 9,583                         | 2,823                            | 6,760                                |
| 2005   | 9,636                         | 2,818                            | 6,818                                |
| 2006   | 9,684                         | 2,820                            | 6,364                                |
| 2007   | 9,685                         | 2,816                            | 6,869                                |
| 2008   | 9,668                         | 2,793                            | 6,875                                |
| 2009   | 9,698                         | 2,792                            | 6,916                                |

### **2.3 Climate**

The climate in Modoc County is a high dessert climate with warm, dry, summers and cold wet winters. High/low temperatures are as follows:

|         |         |        |
|---------|---------|--------|
| January | High 40 | Low 16 |
| July    | High 88 | Low 45 |

Annual precipitation is as follows:

|           |                    |
|-----------|--------------------|
| Valleys   | 8 inches per year  |
| Mountains | 35 inches per year |

Alturas elevation is 4300 feet above sea level.<sup>6</sup>

### **2.4 Cemetery Districts**

Modoc County is fortunate to have a dedicated group of volunteers to manage the cemetery districts in the local communities. The cemetery directors are appointed for a life term or until they resign.<sup>7</sup> In Lassen County all the cemeteries are maintained by the County Public Works Department. This does not sound like an attractive alternative for Modoc County at this time.

<sup>4</sup> State of California, Department of Housing and Community Development, Memorandum Official State Income Limits for 2009, April 2, 2009.

<sup>5</sup> State of California, Department of Finance, "E-4 Population Estimates for Cities, Counties and the State, 2001-2009, with 2000 Benchmark." Sacramento, California, May 2009.

[http://www.dof.ca.gov/research/demographic/reports/estimates/e-4\\_2001-07](http://www.dof.ca.gov/research/demographic/reports/estimates/e-4_2001-07)

<sup>6</sup> [www.yippytio.com](http://www.yippytio.com)

<sup>7</sup> Modoc County, Modoc County Special Districts, October 8, 2007.

### **3 ADIN CEMETERY DISTRICT**

#### **3.1 Adin Community Background**

According to the "Modoc County General Plan 1988 Background Report",

*Adin is a rural community of approximately 325 persons with an agriculturally-oriented population in the outlying areas. Adin has several services and offices, including a general store, grocery store, motel, service stations, fire hall, post office, State Highway maintenance station, a USDA Forest Service District Ranger Station, Adin Community Park and Adin Airport, the latter two being County facilities.*<sup>8</sup>

The community previously had a lumber mill but it has closed.<sup>9</sup> Adin is in the Big Valley Joint Unified School District and has one elementary school.

The General Plan Background Report states that "land in the Big Valley area is severely limited for on-site wastewater disposal systems. Even though Adin has a wastewater collection and treatment facility, the minimum lot size for new lots is 15,000 square feet due to water quality regulations."<sup>10</sup>

The County of Modoc Housing Element 2003-2008 adopted May 9, 2006 states that the Community of Adin has 17 available parcels (11.07 acres) which would allow 17 additional dwelling units. The primary service constraint to growth is the lack of a community water system.<sup>11</sup>

#### **3.2 Adin Cemetery District**

##### **3.2.1 Adin Cemetery District Contact Information**

The contact information for the Adin Cemetery District is as follows:

Bunny Hawkins, Treasurer Phone: 530-299-3380 E-Mail: BunnyH@HDO.net  
Adin Cemetery District, PO Box 115, Adin, California 96006

##### **3.2.2 Adin Cemetery District Board Members**

The Board members of the Adin Cemetery District are as follows:

John Landoski, E. Dan Bouse, Tom Poytress

The Board meetings are held as needed. If a meeting is required it would usually be at 7:00 p.m. at the Adin Community Hall.<sup>12</sup>

##### **3.2.3 Adin Cemetery District Facilities**

The District maintains the Adin Cemetery and the Adin Pioneer Cemetery. The cemeteries are located toward the south end of Adin west of State Highway 299, on County Road 89. The Pioneer Cemetery is approximately half a mile off of the highway on the north side of the road.

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<sup>8</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 163.

<sup>9</sup> Adin Cemetery District, Yvonne "Bunny" Hawkins, May 2010.

<sup>10</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 163.

<sup>11</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

<sup>12</sup> Adin Cemetery District, Bunny Hawkins, Treasurer, Phone 530-299-3380, September 9, 2009.

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The Pioneer Cemetery has about 0.5 acres and the Adin Cemetery around 5 acres in use.<sup>13</sup> The District has 850 filled plots. The District has undeveloped land on three sides of the cemetery that was donated to the District by the State Department of Fish and Game. The District also owns five acres on the opposite side of the road.

The District has installed new fences in 2009 and created room for parking along the side of the road.<sup>14</sup> The District has a full-time paid Treasurer, two part-time Caretakers and one of the Board members also assists as needed.



<http://www.modocountygenealogy.com/AdinCemetery.htm>

### **3.2.4 Adin Cemetery District Fees**

The fees for the Adin Cemetery District were adopted in 1971 and are as follows:<sup>15</sup>

| <u>Residents</u>    |          | <u>Nonresidents</u>         |
|---------------------|----------|-----------------------------|
| Burial              | \$150.00 | Burial \$250.00             |
| Infant or Cremation | \$25.00  | Infant or Cremation \$50.00 |

### **3.2.5 Adin Cemetery District Finances**

The Modoc Auditor reports a cash reserve as of June 30, 2009 was \$116,500 for Adin Cemetery District. The District Budget is as follows:<sup>16</sup>

| <b>Adin Cemetery District 2009-2010 Budget</b> |                  |                  |
|--|------------------|------------------|
|  | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>                                  | \$23,445         | \$11,971         |
| <b>Expenses</b>                                |                  |                  |
| Salaries/Benefits                              | \$11,950         | \$10,390         |
| Service & Supplies                             | \$3,135          | \$1,581          |
| Equipment                                      | \$5,000          | 0                |
| <b>Total</b>                                   | <b>\$20,085</b>  | <b>\$11,971</b>  |

<sup>13</sup> Adin Cemetery District, Bunny Hawkins, Treasurer, [bunnyh@hdo.net](mailto:bunnyh@hdo.net), September 13, 2009.

<sup>14</sup> Adin Cemetery District, Bunny Hawkins, Treasurer, Phone 530-299-3380, September 9, 2009.

<sup>15</sup> Adin Cemetery District, Bunny Hawkins, Treasurer, Phone 530-299-3380, September 9, 2009.

<sup>16</sup> Modoc County Auditor, Special District Budgets 2009-2010.



**3.3     MSR for Adin Cemetery District**

**3.3.1   *Growth and Population Projection MSR Determinations for the Adin Area***

- 1-1)   Population within the Adin Area is not expected to increase from the existing population of 599.

**3.3.2   *Capacity and Infrastructure MSR Determinations for the Adin Cemetery District***

- 2-1)   The Adin Cemetery and the Adin Pioneer Cemetery are well maintained.
- 2-2)   The District has adequate land for the future.

**3.3.3   *Financial Ability MSR Determinations for the Adin Cemetery District***

- 3-1)   The Adin Cemetery District has adequate funds but a fee increase is recommended.

**3.3.4   *Opportunities for Shared Facilities MSR Determinations for Adin Cemetery District***

- 4-1)   The District uses the County to maintain the funds and the Budget.
- 4-2)   The District uses the Adin Community Hall for Board meetings.

**3.3.5   *Government Structure and Accountability MSR Determinations for Adin Cemetery District***

- 5-1)   The Board of Directors for the District meets as needed.
- 5-2)   The meetings are held at a place open to the public, the Adin Community Hall.

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MAP OF ADIN CEMETERY DISTRICT

#### **4 ALTURAS CEMETERY DISTRICT**

##### **4.1 Alturas Community Background**

###### **4.1.1 Alturas History**

Alturas is the most northeastern incorporated city in the State of California. It is the County Seat of the County of Modoc. The City was incorporated September 16, 1901 as a General Law City. The population was 2,892 at the 2000 census<sup>17</sup>, a decline from 3038 in 1988. However, the population in July 2006 was 2,919 (+0.9% change).<sup>18</sup>

Alturas now occupies what was formerly an Achumawi (Pit River) village known as Kosealekte. The City was initially known as Dorris Bridge, named after Jim Dorris, the first white settler in the area who settled in 1869. In 1876, the town was renamed Alturas, which means "The Heights" in Spanish.

Alturas provides for public safety (police, fire and civil defense); highways and streets; sanitation, planning and general administration. It has a five person City Council elected at large for 4 year terms. It has an elected City Clerk and City Treasurer who serve 4 year terms. The Planning Commission is appointed by the City Council and serves at the pleasure of the Council.

As the County Seat, the town is a home to regional government offices, including a California Highway Patrol office and a State Department of Motor Vehicles office. Modoc Subdivision track of the Union Pacific Railroad, and the Lake County Railroad, (of Lake County Oregon) serve the area.

It is the headquarters to the Modoc National Forest, the Alturas Field Office of the Bureau of Land Management, the Modoc National Wildlife Refuge and other recreation areas, and is the trade center for the agricultural region, which produces beef, sheep, potatoes, alfalfa and lumber. Despite its abundance of wilderness, recreational opportunities, hunting and fishing resources, and resplendent natural beauty, tourism is not a major sector of the local economy --largely due to the City's remote location.

Local, State, Federal, and Tribal governments are the largest employers in Alturas. A vibrant timber industry collapsed in the early 1980s due to increased production costs and low market prices for softwood lumber. The Alturas Rancheria, a band of Pit River Indians, operates a small casino just outside the Alturas City Limits.

###### **4.1.2 Alturas General Plan**

The Alturas General Plan was adopted in June 1987.<sup>19</sup> The Plan stresses the development of tourism as a means of job creation and economic development. The Housing Element was adopted in June 2005.<sup>20</sup>

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<sup>17</sup> <http://www.american towns.com/ca/alturas-information#data>, November 18, 2009

<sup>18</sup> <http://www.city-data.com/city/Alturas-California.html>

<sup>19</sup> City of Alturas, "General Plan Goals, Policies, and Implementation Measures" June 1987, Prepared by Mintier Harnish & Associates, 510 8<sup>th</sup> Street, Sacramento, CA 95814, 916-446-0522.

<sup>20</sup> City of Alturas, "Housing Element", June 2005, Hunter Consulting Services.

#### **4.1.3 Alturas Population Data**

In 2000 the City of Alturas had 1,181 households out of which 35.3% had children under the age of 18 living with them, 45.6% were married couples living together, 14.1% had a female householder with no husband present, and 36.2% were non-families. 32.5% of all households were made up of individuals and 14.5% had someone living alone who was 65 years of age or older. The average household size was 2.38 and the average family size was 3.00.

In the City the population ages were as follows:

|                          |       |
|--------------------------|-------|
| Under the age of 18      | 28.7% |
| 18 to 24 years of age    | 6.6%  |
| 25 to 44 years of age    | 24.9% |
| 45 to 64 years of age    | 22.9% |
| 65 years of age or older | 16.9% |

The median age was 38 years. For every 100 females there were 90.5 males. For every 100 females age 18 and over, there were 85.3 males in Alturas.

The median income for a household in the City was \$24,351, and the median income for a family was \$31,385. Males had a median income of \$36,500 versus \$21,750 for females. The per capita income for the City was \$19,281. About 23.0% of families and 27.1% of the population were below the poverty line, including 38.3% of those under age 18 and 7.9% of those aged 65 or over.

Estimated median household income in 2005: \$28,400 (it was \$24,351 in 2000)

|          |          |             |          |
|----------|----------|-------------|----------|
| Alturas: | \$28,400 | California: | \$53,629 |
|----------|----------|-------------|----------|

Estimated median house/condo value in 2005: \$136,800 (it was \$64,600 in 2000)

|          |           |             |                         |
|----------|-----------|-------------|-------------------------|
| Alturas: | \$136,800 | California: | \$477,700 <sup>21</sup> |
|----------|-----------|-------------|-------------------------|

#### **4.2 Alturas Cemetery District**

##### **4.2.1 Alturas Cemetery District Contact Information**

The contact information for the Alturas Cemetery District is as follows:

Johnny Northrup                      Phone: 233-2525  
Alturas Cemetery District, PO Box 183, Alturas CA 96101  
Alturas Cemetery, E. 8th Street, Alturas CA 96101



<http://www.cagenweb.com/modoc/alturascemetery.htm>

<sup>21</sup> <http://www.city-data.com/city/Alturas-California.html>

#### **4.2.2 Alturas Cemetery District Facilities**

The Alturas Cemetery is 45 acres in size. The Cemetery District has two full-time employees, a Sexton and a Groundskeeper. The Cemetery was recently expanded in size and it is estimated that there is sufficient land for the next ten years.<sup>22</sup>

#### **4.2.3 Alturas Cemetery District Board of Directors**

The Board of Directors for the Alturas Cemetery District is as follows:

August Dekker, Denver Reeves, Pat Kerr

The Board meets the second Thursday of each month at 4:00 p.m. The meetings are held at the Alturas Cemetery District Office.<sup>23</sup>

#### **4.2.4 Alturas Cemetery District Fees**

The fees for the Alturas Cemetery District are as follows:

| <u>Residents</u>     |       | <u>Nonresidents (out of District)</u>     |       |
|----------------------|-------|---|-------|
| Regular lot          | \$500 | Regular lot                               | \$900 |
| Endowment            | \$150 | Endowment                                 | \$150 |
| Interment            | \$400 | Interment                                 | \$400 |
| Marker               | \$150 | Marker                                    | \$150 |
| Remove Stone         | \$100 | Remove Stone                              | \$100 |
| Disinterment         | \$900 | Disinterment                              | \$900 |
| <br><u>Residents</u> |       | <br><u>Nonresidents (out of District)</u> |       |
| Cremation lot        | \$250 | Cremation lot                             | \$250 |
| Endowment            | \$150 | Endowment                                 | \$150 |
| Interment            | \$200 | Interment                                 | \$200 |
| Marker               | \$150 | Marker                                    | \$150 |
| Disinterment         | \$500 | Disinterment                              | \$500 |
| <br>Infants Lot      |       | <br>Infants Lot                           |       |
| Endowment            | \$200 | Endowment                                 | \$250 |
| Marker               | \$150 | Marker                                    | \$150 |
| Disinterment         | \$150 | Marker                                    | \$150 |
|                      | \$500 | Disinterment                              | \$500 |

#### **4.2.5 Alturas Cemetery District Budget**

The Alturas Cemetery District Budget is as follows:<sup>24</sup>

| <b>ALTURAS Cemetery District 2009-2010 Budget</b> |                  |                  |
|---|------------------|------------------|
|   | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>                                     | \$124,824        | \$113,377        |
| <b>Expenses</b>                                   |                  |                  |
| Salaries/Benefits                                 | \$86,923         | \$86,319         |
| Service & Supplies                                | \$15,670         | \$23,700         |
| Fixed Assets                                      | \$20,000         | 3,358            |
| <b>Total</b>                                      | <b>\$122,593</b> | <b>\$113,377</b> |

<sup>22</sup> Alturas Cemetery District, Johnny Northrup, Sexton, Phone: 530-233-2525, September 10, 2009.

<sup>23</sup> Alturas Cemetery District, Johnny Northrup, Sexton, Phone: 530-233-2525, September 10, 2009.

<sup>24</sup> Modoc County Auditor, Special District Budgets 2009-2010.

#### **4.3 Alturas Pioneer Cemetery**

The Pioneer Cemetery is located on Carlos Street in Alturas, California. The Pioneer Cemetery has a flag pole and a large rock with a plaque on it. The plaque reads as follows:

Pioneer Cemetery

The first cemetery to be used by the residents of Alturas from 1872 to 1890. Approximately sixty bodies of pioneer residents are interred here. Restoration by cooperative efforts of The Native Daughters of the Golden West, The Alturas Garden Club and The Alturas Cemetery District. Dedicated February 1, 1964

Although the Plaque says that approximately sixty people are interred here, but there are only fifteen stones in the cemetery. One of the stones has two people listed, and one of the stones has three people listed, so there are 18 records available.

#### **4.4 MSR for Alturas Cemetery District**

##### **4.4.1 *Growth and Population Projection MSR Determinations for the Alturas Area***

- 1-1) Population within Alturas has declined since 2000. Future population growth will be slow.

##### **4.4.2 *Capacity and Infrastructure MSR Determinations for the Alturas Cemetery District***

- 2-1) The Alturas Cemetery District has adequate capacity and infrastructure.

##### **4.4.3 *Financial Ability MSR Determinations for the Alturas Cemetery District***

- 3-1) The Alturas Cemetery District is in a good financial position.

##### **4.4.4 *Opportunities for Shared Facilities MSR Determinations for Alturas Cemetery District***

- 4-1) The Alturas Cemetery District should work with other cemetery districts to help them in any way possible.

##### **4.4.5 *Government Structure and Accountability MSR Determinations for Alturas Cemetery District***

- 5-1) It would be helpful to the public to have a website for the cemetery districts with the fee schedule and information regarding board meetings.

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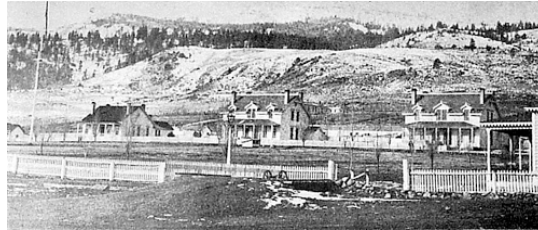
MAP OF ALTURAS CEMETERY DISTRICT

## **5 FORT BIDWELL CEMETERY DISTRICT**

### **5.1 Fort Bidwell Community**

#### **5.1.1 Fort Bidwell History**

Located near the north end of Surprise Valley in what is now Modoc County, Fort Bidwell was built in 1863. Strategically located in the northwestern corner of the state, its purpose was to protect the travel routes from Oregon and Idaho, including the Applegate and Lassen Trails.



Fort Bidwell in 1865

Fort Bidwell was named in honor of an early pioneer, General John Bidwell. The Fort encouraged businesses such as sawmills, stores, and hotels. About 1905 gold was discovered in the northern Warner Mountains. A mining town called High Grade sprung up in a canyon above Ft. Bidwell and a short-lived rush was on. The Fort closed in 1892 and was used by the Department of Interior as an Indian School.

The Fort Bidwell Native American community hosts an annual Cultural Gathering Pow Wow. Many historic sites remain in Fort Bidwell. Fort Bidwell Church was erected circa 1885 and still holds regular services.

Fort Bidwell General Store was built in 1874 of stone from Bidwell Canyon, a virtual fireproof fortress, and remains one of the longest continuously operating stores in the state. Fort Bidwell Hotel and Restaurant opened in the early 1900s and operates today as both hotel and dinner house. At the north end of Main Street is a stone schoolhouse erected in 1917. Students now attend school in Cedarville. Remnants of the bank vault, established in 1907 are seen on Main Street next to Kober's Dry Goods Store. Fort Bidwell is the gateway to the North Warner Mountains.

Four miles south of Fort Bidwell is Fandango Pass Road, following the emigrant trail over the Warner Mountains to Goose Lake. Surprise Valley views are spectacular. Northwest from Fort Bidwell is County Road 2, winding through the historic Highgrade mining area, past recreation areas of Cave and Lily Lakes and west to New Pine Creek. Also accessible from Fort Bidwell are Lake Annie and Fee Reservoir, which offer fine fishing.<sup>25</sup>

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<sup>25</sup><http://www.californiagenealogy.org/modoc/townsmodoc.htm>



### **5.1.2 Fort Bidwell Population**

The Modoc County General Plan 1988 Background Report states that Fort Bidwell would have a population of 465 in 2000. There were 78 housing units in 1985.<sup>26</sup> The County of Modoc Housing Element 2003-2008 adopted May 9, 2006 states that the Community of Fort Bidwell has 17 available parcels (10.99 acres) which would allow 17 additional dwelling units. The primary service constraint to growth is the lack of community water and wastewater collection and treatment systems.<sup>27</sup>

## **5.2 Fort Bidwell Cemetery District**

### **5.2.1 Fort Bidwell Cemetery District Contact Information**

Contact information for the Bidwell Cemetery District is as follows:

Jane Higgins Phone: 530-279-2443

Bidwell Cemetery District, PO Box 85, Fort Bidwell, CA 96112

### **5.2.2 Fort Bidwell Cemetery District Board of Trustees**

The following is a list of the Board of Trustees for the Ft. Bidwell Cemetery District:<sup>28</sup>

Jane A. Higgins, President  
Carol Stocker, Secretary  
Kathryn Pisel, Treasurer  
Susan Craig, Trustee  
Beverly Kloefer, Trustee

The Board of Trustees meets the 2<sup>nd</sup> Wednesday of each month at 7:00 P.M. at the Fort Bidwell Civic Club Community Building, Main Street, Fort Bidwell, CA.

### **5.2.3 Fort Bidwell Cemetery District Facilities**

The Fort Bidwell Cemetery is located on Cemetery Hill at the end of West North Street in Fort Bidwell. The Cemetery is ten acres in size with six acres developed for use and four acres reserved for future use. There are 1384 grave sites used and 476 grave sites available for use. The District employs a part-time caretaker to maintain the Cemetery May through October. The District has no plans for improvements at this time.<sup>29</sup>

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<sup>26</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 168.

<sup>27</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

<sup>28</sup> Fort Bidwell Cemetery District, Jane Higgins, President, PO Box 85, Fort Bidwell, CA 96112, November 20, 2009.

<sup>29</sup> Fort Bidwell Cemetery District, Jane Higgins, President, PO Box 85, Fort Bidwell, CA 96112, November 20, 2009.

#### **5.2.4 Fort Bidwell Cemetery Fee Schedule**

The following is the Fort Bidwell Cemetery District "Rules and Regulations" adopted January 23, 2002:

##### Burial Fee

- A. Charges for:
1. Residents or tax payers of the District \$50.00
  2. Former residents or taxpayer of the District who purchased burial rights in lots or plots while residents or taxpayers of the District. \$125.00
  3. The immediate families of those listed in 1 and 2 above.  
Immediate families used herein is limited to spouse and children.
- B. Burial charge for taxpayers but non-resident \$150.00  
The families, other than immediate families of those listed in A.1 and A.2 above. As used herein, families shall include and be limited to parents, grandparents, children, brothers and sister, and the spouses of brothers and sisters. Adopted children, step-children, step-fathers and step-mothers shall also be considered family members.
- C. Burial charges for Non-resident or non-taxpayers for the following: \$500.00
1. Members of the family as defined hereinabove, of a decedent already buried in the Cemetery
  2. No persons other than those set forth in paragraph 1 hereinabove may be buried in the cemetery.
  3. The burial fee referred to hereinabove does not include the cost of opening and closing the grave or of any grave liners or vaults.  
The cost of opening and closing of grave is \$300.00\*  
Cremation \$100.00

\* Amended June 2008.

##### Endowment Fee:

There shall be a \$125.00 endowment fee for burial plots. Section 9000-9005 of the California Health and Safety Code stipulates that all public cemeteries shall establish an endowment care fund. The purpose of such an endowment fund is for the benefit and protection of the public by preserving and keeping cemeteries from becoming unkempt and places of reproach and desolation in communities in which they are situated.

A grave liner or vault is required for each grave except for infant

No decorations or improvements, including but not limited to headstones, copings, stonework, concrete work, plants, shrubs and trees, may be planted or installed without first obtaining consent of the Board of Directors of the District and the caretaker thereof.

### ***5.2.5 Fort Bidwell Cemetery District Budget***

The Modoc Auditor's Cash Balance on June 30, 2009 was \$3,814 for the Bidwell Cemetery District. The District Budget is as follows:<sup>30</sup>

| <b>FORT BIDWELL CEMETERY DISTRICT 2009-2010 Budget</b> |                  |                  |
|--|------------------|------------------|
|  | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>  | \$5,100          | \$5,918          |
| <b>Expenses</b>  |                  |                  |
| Salaries/Benefits                                      | \$2,578          | \$3,760          |
| Service & Supplies                                     | \$3,200          | \$1,808          |
| Equipment  | \$0              | 450              |
| <b>Total</b>   | <b>\$5,778</b>   | <b>\$6,018</b>   |

### ***5.3 MSR for Bidwell Cemetery District***

#### ***5.3.1 Growth and Population Projection MSR Determinations for the Fort Bidwell Area***

- 1-1) Population within the Fort Bidwell area is not expected to increase beyond the 465 noted in the General Plan.

#### ***5.3.2 Capacity and Infrastructure MSR Determinations for the Fort Bidwell Cemetery District***

- 2-1) The Fort Bidwell Cemetery District has adequate facilities for the future.

#### ***5.3.3 Financial Ability MSR Determinations for the Fort Bidwell Cemetery District***

- 3-1) The financial ability of the Bidwell Cemetery District is not good because the expenses are greater than the income.
- 3-2) The District should update the fee schedule annually to avoid sudden large increases in the future.

#### ***5.3.4 Opportunities for Shared Facilities MSR Determinations for Fort Bidwell Cemetery District***

- 4-1) The Fort Bidwell Cemetery District uses the County Auditor to maintain financial records.

#### ***5.3.5 Government Structure and Accountability MSR Determinations for Fort Bidwell Cemetery District***

- 5-1) The Fort Bidwell Cemetery District is well organized with By-Laws, a Fee Schedule, posted agendas, and regular meetings at a public location.
- 5-2) The Fort Bidwell Cemetery District would benefit from a website to inform the public, tax payers, and voters about the District.

<sup>30</sup> Modoc County Auditor, Special District Budgets 2009-2010.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF FORT BIDWELL CEMETERY DISTRICT

## **6 CEDARVILLE CEMETERY DISTRICT**

### **6.1 Cedarville Community**

The unincorporated community of Cedarville is located in the Surprise Valley area of Modoc County, approximately 257 miles north of Lake Tahoe on State Route 299. The Community is located on the western shore of Middle Alkali Lake and is in close proximity to the Warner Mountains and the Modoc National Forest.

#### **6.1.1 Cedarville Population**

Cedarville is an agricultural community, the largest in Surprise Valley. The Federal Census does not identify Cedarville as a census-designated place, but is defined as Zip Code Tabulation Area 96104. As of the 2000 census, there were 849 people and 457 housing units for the 96104 zip code. The Cedarville County Water District reported 232 active residential connections as of May, 2007.

There were 381 households out of which 22.3% had children under the age of 18 living with them, 53.3% were married couples living together, 2.4% had a female householder with no husband present, and 34.6% were non-families. 29.9% of all households were made up of individuals. The average household size was 2.17. The Cedarville population was spread out in age as follows:

|                          |       |
|--------------------------|-------|
| Under the age of 18      | 21.6% |
| 18 to 24 years of age    | 5.1%  |
| 25 to 44 years of age    | 19.7% |
| 45 to 64 years of age    | 29.9% |
| 65 years of age or older | 23.7% |

For every 100 females there are 98.4 males.

The median income for a household in the town was \$32,159, and the median income for a family was \$36,938. Males had a median income of \$37,136 versus \$19,083 for females. The per capita income for the town was \$20,412. 18.5% of the population and 14.1% of families were below the poverty line.

The County of Modoc Housing Element 2003-2008 adopted May 9, 2006 states that the Community of Cedarville has 17 available parcels (4.74 acres) which would allow 17 additional dwelling units. The primary service constraint to growth is the lack of a community wastewater collection and treatment system.<sup>31</sup>

#### **6.1.2 Cedarville Services**

Cedarville Hospital, operated by the Surprise Valley Hospital District is located in the heart of Cedarville on Main Street, and the Cedarville Airport is located along Surprise Valley Road, 1.5 miles north of State Route 299. Cedarville is considered the center of retail trade for the Valley, with services such as groceries, gas stations, café, fire hall, bank, library and motel. Although agriculture is the dominant economic force, service employment has gradually increased.

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<sup>31</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

Cedarville is served by a variety of entities, including the Modoc County Sheriff Department for law enforcement, the Cedarville Fire Protection District for fire protection, the Cedarville Hospital District for health care and ambulance services, and the Cedarville Cemetery District. The Cedarville CWD provides municipal water service, though no sewer system exists currently to serve the residents in the Cedarville area.

## **6.2 Cedarville Cemetery District**

### **6.2.1 Cedarville Cemetery District Contact Information**

Contact information for the Cedarville Cemetery District is as follows:<sup>32</sup>

|                  |              |
|------------------|--------------|
| Robin Quirk      | 530-279-6307 |
| Regina Pratt     | 530-279-6275 |
| Lewis Vermillion | 530-279-6224 |

Cedarville Cemetery District, PO Box 250, Cedarville, CA 96104

### **6.2.2 Cedarville Cemetery District Board of Directors**

The Board of Directors for the Cedarville Cemetery District is as follows:<sup>33</sup>

Lewis Vermillion, Grounds Supervisor

Robin Quirk, Trustee

Regina Pratt, Secretary-Treasurer

The Board meets as needed.

### **6.2.3 Cedarville Cemetery District Facilities**

There is one cemetery, sixteen acres in size.<sup>34</sup> The land was donated to the Cemetery District. There is one part-time caretaker.

### **6.2.4 Cedarville Cemetery District Finances**

The fee schedule for the Cedarville Cemetery District is as follows:<sup>35</sup>

| <b>CEDARVILLE CEMETERY DISTRICT FEE SCHEDULE*</b> |                 |                        |                    |
|---|-----------------|------------------------|--------------------|
| <b>Area of Cemetery</b>                           | <b>Resident</b> | <b>Former Resident</b> | <b>Nonresident</b> |
| <b>Plot Charges</b>                               |                 |                        |                    |
| Northwest Lawn Area                               | \$200           | \$250                  | \$500              |
| All other Areas                                   | \$150           | \$200                  | \$400              |
| Care Endowment                                    | \$120           | \$125                  | \$250              |
| <b>Burial Fees</b>                                |                 |                        |                    |
| Open & Close                                      | \$500           | \$500                  | \$500              |
| Cremation   | \$75            | \$100                  | \$100              |

\*We do not have a certain backhoe and operator available at all times. We suggest you contact Lewis Vermillion (530-279-6224) and he will arrange the opening and closing.

<sup>32</sup> Cedarville Cemetery District, Regina Pratt, May 2010.

<sup>33</sup> Modoc County Clerk, October 8, 2007.

<sup>34</sup> Cedarville Cemetery District, Regina Pratt, May 2010.

<sup>35</sup> Cedarville Cemetery District, Regina Pratt, May 2010.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

The Modoc Auditor's Cash Balance on June 30, 2009 was \$19,395 for the Cedarville Cemetery District. The District Budget is as follows:<sup>36</sup>

| <b>CEDARVILLE CEMETERY DISTRICT 2009-2010 Budget</b> |                  |                  |
|--|------------------|------------------|
|  | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>  | \$14,396         | \$15,890         |
| <b>Expenses</b>                                      |                  |                  |
| Salaries/Benefits                                    | \$8,883          | \$10,170         |
| Service & Supplies                                   | \$4100           | \$5720           |
| Equipment  | 0                | 0                |
| <b>Total</b>   | <b>\$12,983</b>  | <b>\$15,890</b>  |

**6.3 MSR for Cedarville Cemetery District**

**6.3.1 *Growth and Population Projection MSR Determinations for the Cedarville Area***

- 1-1) Population within the Cedarville Cemetery District is not expected to increase substantially. There are approximately 850 people within the town of Cedarville.

**6.3.2 *Capacity and Infrastructure MSR Determinations for the Cedarville Cemetery District***

- 2-1) The capacity and infrastructure for the Cedarville Cemetery District are adequate.

**6.3.3 *Financial Ability MSR Determinations for the Cedarville Cemetery District***

- 3-1) The Cedarville Cemetery District has adequate financial support through taxes.  
3-2) The Cedarville Cemetery District has a published fee schedule available.

**6.3.4 *Opportunities for Shared Facilities MSR Determinations for Cedarville Cemetery District***

- 4-1) The Cedarville Cemetery District should work together with other cemetery districts to maintain a common fee schedule.

**6.3.5 *Government Structure and Accountability MSR Determinations for Cedarville Cemetery District***

- 5-1) The Cedarville Cemetery District should establish a web site to make information about the District available to the public.

<sup>36</sup> Modoc County Auditor, Special District Budgets 2009-2010.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF CEDARVILLE CEMETERY DISTRICT



## **7 DAVIS CREEK CEMETERY DISTRICT**

### **7.1 Davis Creek Community**

Davis Creek is an unincorporated community. The town's population is at least 100 with up to 439<sup>37</sup> in the surrounding area. There is a post office, service station, and mini-mart housed in a single structure.<sup>38</sup>

The Modoc County General Plan 1988 Background Report estimated that the population of Davis Creek would be 185 in 2000. There were 25 houses in 1985.<sup>39</sup> The median age in Davis Creek is 47 years of age and the median income is \$42,826.<sup>40</sup> The Davis Creek area gets 22 inches of rainfall per year and 85 inches of snowfall per year.

### **7.2 Davis Creek Cemetery District**

#### **7.2.1 Davis Creek Cemetery District Contact Information**

The contact information for the Davis Creek Cemetery District is as follows:

Beverly Palmer Phone: 530-233-3708 E-Mail: BevDC@Frontiernet.net  
Davis Creek Cemetery District, County Road 11-A, Davis Creek CA 96108

#### **7.2.2 Davis Creek Cemetery District Board of Directors**

The following is a list of the Board of Directors:<sup>41</sup>

Secretary: Beverley Palmer, Charlene Blair, Elizabeth Ingraham

The Board meets as needed. Meetings are held at the Little Red Schoolhouse community center. Agendas are posted at the Post Office in advance of the meetings.<sup>42</sup>

#### **7.2.3 Davis Creek Cemetery District Facilities**

The Davis Creek Cemetery is located on Harmony Hill on County Road 11 in Davis Creek. The one-hundred year-old Cemetery is four acres in size. The land was donated for the Cemetery. The District contracts for maintenance services as needed. The District plans to install a new fence around the Cemetery in 2010. The District is also working with the local Boy Scouts to construct a Memorial Wall where people can install individual plaques to remember family and friends.<sup>43</sup>

#### **7.2.4 Davis Creek Cemetery District Fees**

The Davis Creek Cemetery District charges \$1500 for burial. The family must hire and pay a private back-hoe operator to open and close the grave site in addition to the District fee.<sup>44</sup>

<sup>37</sup>[http://realestate.yahoo.com/California/Davis\\_Creek/neighborhoods;\\_ylt=AvErqpt0fc8PQdhddYvPHnykF7kF](http://realestate.yahoo.com/California/Davis_Creek/neighborhoods;_ylt=AvErqpt0fc8PQdhddYvPHnykF7kF)

<sup>38</sup> [http://en.wikipedia.org/wiki/Davis\\_Creek%2C\\_California](http://en.wikipedia.org/wiki/Davis_Creek%2C_California)

<sup>39</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 174.

<sup>40</sup> [http://realestate.yahoo.com/California/Davis\\_Creek/neighborhoods;\\_ylt=AvErqpt0fc8PQdhddYvPHnykF7kF](http://realestate.yahoo.com/California/Davis_Creek/neighborhoods;_ylt=AvErqpt0fc8PQdhddYvPHnykF7kF)

<sup>41</sup> Modoc County Clerk, October 8, 2007.

<sup>42</sup> Davis Creek Cemetery District, Elizabeth Ingraham, Director, 530-233-3009, November 30, 2009.

<sup>43</sup> Davis Creek Cemetery District, Elizabeth Ingraham, Director, 530-233-3009, November 30, 2009.

<sup>44</sup> Davis Creek Cemetery District, Elizabeth Ingraham, Director, 530-233-3009, December 4, 2009.

### **7.2.5 Davis Creek Cemetery District Budget**

The Modoc Auditor's Cash Balance for Davis Creek Cemetery District was \$62,443 on June 30, 2009. The District Budget is as follows:<sup>45</sup>

| <b>Davis Creek Cemetery District 2009-2010 Budget</b> |                  |                  |
|---|------------------|------------------|
|   | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>   | \$6,266          | \$7,073          |
| <b>Expenses</b>                                       |                  |                  |
| Salaries/Benefits                                     | \$1,108          | \$0              |
| Service & Supplies                                    | \$1,325          | \$2,425          |
| Equipment   | \$0              | 0                |
| <b>Total</b>  | <b>\$2,433</b>   | <b>\$2,425</b>   |

### **7.3 MSR for Davis Creek Cemetery District**

#### **7.3.1 Growth and Population Projection MSR Determinations for the Davis Creek Area**

- 1-1) Population within the Davis Creek Area is approximately 200 people and is not expected to increase substantially.

#### **7.3.2 Capacity and Infrastructure MSR Determinations for the Davis Creek Cemetery District**

- 2-1) The Davis Creek Cemetery District has adequate facilities which are maintained and improved as resources permit.

#### **7.3.3 Financial Ability MSR Determinations for the Davis Creek Cemetery District**

- 3-1) Although the Davis Creek Cemetery District has budgeted an amount greater than the income for 2010, the District has a reasonable reserve fund.
- 3-2) The District would benefit from a detailed published fee schedule.

#### **7.3.4 Opportunities for Shared Facilities MSR Determinations for Davis Creek Cemetery District**

- 4-1) The Davis Creek Cemetery District uses the County Auditor to maintain financial records.

#### **7.3.5 Government Structure and Accountability MSR Determinations for Davis Creek Cemetery District**

- 5-1) The Davis Creek Cemetery District would benefit from a website to provide information to the public, residents, taxpayers and voters.

<sup>45</sup> Modoc County Auditor, Special District Budgets 2009-2010.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF DAVIS CREEK CEMETERY DISTRICT

## **8 EAGLEVILLE CEMETERY DISTRICT**

### **8.1 Eagleville Community**

Tome Bare, believed to be the first homesteader in Surprise Valley, settled near Eagleville. The bald eagles that gave the town its name can still be seen each spring roosting high in the cottonwood trees. Once an important stage-stop on the road north from Reno; Eagleville is now home to a store-deli, a pool hall, and a community center that was once the general store. The area is dotted with hot springs. Excellent fishing is found at East Creek, Sworinger Reservoir and Bare Creek.<sup>46</sup>

The Modoc County General Plan 1988 Background Report estimated that Eagleville would have a population of 300 in 2000. There were 50 dwelling units in 1985.<sup>47</sup> The County of Modoc Housing Element 2003-2008 adopted May 9, 2006 states that the Community of Eagleville has 15 available parcels (4.83 acres) which would allow 15 additional dwelling units. The primary service constraint to growth is the lack of community water and wastewater collection and treatment systems.<sup>48</sup>

### **8.2 Eagleville Cemetery District**

#### **8.2.1 Eagleville Cemetery District Contact Information and Board of Directors**

The contact information for the Eagleville Cemetery District is as follows:<sup>49</sup>

Bill or Angie Benner                      Phone: 530-279-6220  
Eagleville Cemetery District, PO Box 654, Eagleville, CA 96110

The Board of Directors for the Eagleville Cemetery District is as follows:<sup>50</sup>

Sharon Berryessa, Bob Staton, Bill Benner

The Board meets as needed. The meetings may be held at the Benner home or at the Eagleville Community Hall.<sup>51</sup>

#### **8.2.2 Eagleville Cemetery District Facilities**

The Eagleville Cemetery is about two acres in size. The District employs a part-time caretaker.

#### **8.2.3 Eagleville Cemetery District Fees**

Fees for the Eagleville Cemetery District are as follows:<sup>52</sup>

| <u>Grass Area</u>     |          | <u>Dirt Area</u>      |         |
|-----------------------|----------|-----------------------|---------|
| Open and Close Grave: | \$250.00 | Open and Close Grave: | \$75.00 |
| Endowment             | \$50.00  | Endowment             | \$50.00 |
| Cremation:            | \$100.00 | Cremation             | \$75.00 |

<sup>46</sup><http://www.californiagenealogy.org/modoc/townsmodoc.htm>

<sup>47</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 182.

<sup>48</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

<sup>49</sup> Eagleville Cemetery District, Bill Benner, May 2010.

<sup>50</sup> Modoc County Clerk, October 8, 2007.

<sup>51</sup> Eagleville Cemetery District, Bob Staton, Director, Phone 530-279-2203, September 10, 2009.

<sup>52</sup> Eagleville Cemetery District, Bob Staton, Director, Phone 530-279-2203, September 10, 2009.

#### **8.2.4 Eagleville Cemetery District Budget**

The Auditor's Cash Balance for the Eagleville Cemetery District as of June 30, 2009 was \$32,873. The District Budget is as follows:<sup>53</sup>

| <b>EAGLEVILLE CEMETERY DISTRICT 2009-2010 Budget</b> |                  |                  |
|--|------------------|------------------|
|  | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>  | \$8,570          | \$7,713          |
| <b>Expenses</b>                                      |                  |                  |
| Salaries/Benefits                                    | \$8,883          | \$10,170         |
| Service & Supplies                                   | \$4,100          | \$5,720          |
| Equipment  | \$0              | 0                |
| <b>Total</b>   | <b>\$12,983</b>  | <b>\$15,890</b>  |

#### **8.3 MSR for Eagleville Cemetery District**

##### **8.3.1 Growth and Population Projection MSR Determinations for the Eagleville Area**

- 1-1) Population within the Eagleville Cemetery District is approximately 300 people and is not expected to increase in the near future.

##### **8.3.2 Capacity and Infrastructure MSR Determinations for the Eagleville Cemetery District**

- 2-1) The capacity and infrastructure for the Eagleville Cemetery District is adequate.
- 2-2) The District employs a part-time care-taker to maintain the Cemetery.

##### **8.3.3 Financial Ability MSR Determinations for the Eagleville Cemetery District**

- 3-1) The District has reasonable reserve fund to maintain the Cemetery.
- 3-2) The District has a Fee Schedule but should examine an increase based on the fees charged by other districts in the area.

##### **8.3.4 Opportunities for Shared Facilities MSR Determinations for Eagleville Cemetery District**

- 4-1) The Eagleville Cemetery District uses the County Auditor to maintain public financial records.

##### **8.3.5 Government Structure and Accountability MSR Determinations for Eagleville Cemetery District**

- 5-1) The District should consider an on-line presence to make voters, taxpayers and the public aware of District meetings, events, and fees.

<sup>53</sup> Modoc County Auditor, Special District Budgets 2009-2010.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF EAGLEVILLE CEMETERY DISTRICT

## **9 LAKE CITY CEMETERY DISTRICT**

### **9.1 Lake City Community**

#### **9.1.1 Lake City History**

Lake City is located in the Surprise Valley between Cedarville (to the south) and Fort Bidwell (to the north). Lake City founded in 1864, was the first organized community in the area, and had the first saw mill, the first grist mill, the first school and the first wedding in the county. The flouring mill, constructed in 1867 still stands. The "49er" emigrant trail passed near Lake City and wagon tracks remain in some places.

Geothermal activity is present around Lake City and offers a potential source of clean power. In 1951 there was an eruption spewing debris thousands of feet up from the mud volcanoes in the area. There is access to the Warner Mountains via Lake City Canyon Road along the scenic creek.<sup>54</sup>

An election was held on May 5, 1874, to elect county officials and to select a county seat for Modoc County. Lake City received the highest votes as to being the county seat; however, the county fathers decided to Make Dorris Bridge (now Alturas) the county seat, as it contained the majority of people.<sup>55</sup>

#### **9.1.2 Lake City Population**

The Modoc County General Plan 1988 Background Report states that Lake City would have a population of 285 by 2000. In 1985 there were 37 dwelling units.<sup>56</sup> The County of Modoc Housing Element 2003-2008 adopted May 9, 2006, states that the Community of Lake City has 14 available parcels (4.25 acres) which would allow 14 additional dwelling units. The primary service constraint to growth is the lack of community water and wastewater collection and treatment systems.<sup>57</sup>

### **9.2 Lake City Cemetery District**

#### **9.2.1 Lake City Cemetery District Contact Information and Board of Directors**

Contact information for the Lake City Cemetery District is as follows:<sup>58</sup>

Betty Parman                      Phone 530-279-6266  
Lake City Cemetery District, PO Box 3556, Lake City CA 96115

Members of the Board of Directors for the Lake City Cemetery District are as follows:

Betty Parman, Gary Romesha, Harold Harris

The Board meets as needed at the Lake City Fire Hall or at one of the Directors' homes.<sup>59</sup>

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<sup>54</sup> <http://www.californiagenealogy.org/modoc/townsmodoc.htm>

<sup>55</sup> <http://www.californiagenealogy.org/modoc/>

<sup>56</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 186.

<sup>57</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

<sup>58</sup> Lake Cemetery District, Betty Parman, Director, Phone 530-279-6266, May 2010.

<sup>59</sup> Lake City Cemetery District, Betty Parman, Director, Phone 530-279-6266, September 10, 2009.

### **9.2.2 Lake City Cemetery District Facilities**

The Lake City Cemetery has one acre of land developed for plots and additional undeveloped land. The District has an average of four burials per year. The District has installed a lawn in the past five years and has purchased a new lawn mower and weed-eater to make maintenance more efficient. The part-time maintenance worker is paid \$11 per hour.<sup>60</sup>

### **9.2.3 Lake City Cemetery District Fees**

The fees only apply to Modoc County residents. Requests from out-of-state are denied. Fees for the employee (with back-hoe) to open and close the grave site are \$500 and are paid directly to the worker. The following fees are paid to the Cemetery District:<sup>61</sup>

| <u>District Residents</u> |       | <u>Nonresidents</u> |
|---------------------------|-------|---------------------|
| Plot                      | \$150 | \$200               |
| Endowment                 | \$100 | \$100               |
| Cremation Plot            | \$75  | \$75                |
| Endowment                 | \$100 | \$100               |
| Cremation Caretaker       | \$50  | \$50                |

### **9.2.4 Lake City Cemetery District Budget**

The Auditor's Cash Balance for the Lake City Cemetery District as of June 30, 2009 was \$17,074. The District Budget is as follows:<sup>62</sup>

| <b>LAKE CITY Cemetery District 2009-2010 Budget</b> |                  |                  |
|---|------------------|------------------|
|   | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income/Revenue</b>                               | \$6,990          | \$8,009          |
| <b>Expenses</b>                                     |                  |                  |
| Salaries/Benefits                                   | \$5,125          | \$4,303          |
| Service & Supplies                                  | \$2,395          | \$2,545          |
| Equipment   | \$0              | 0                |
| <b>Total</b>  | <b>\$7,520</b>   | <b>\$6,848</b>   |

<sup>60</sup> Lake Cemetery District, Betty Parman, Director, Phone 530-279-6266, May 2010

<sup>61</sup> Lake City Cemetery District, Betty Parman, Director, Phone 530-279-6266, September 10, 2009.

<sup>62</sup> Modoc County Auditor, Special District Budgets 2009-2010.



**9.3     MSR for Lake City Cemetery District**

**9.3.1   *Growth and Population Projection MSR Determinations for the Lake City Area***

- 1-1)   The population within the Lake City Cemetery District is not expected to increase from the existing population of 285.

**9.3.2   *Capacity and Infrastructure MSR Determinations for the Lake City Cemetery District***

- 2-1)   The Lake City Cemetery has one acre of land developed for plots and additional undeveloped land.

**9.3.3   *Financial Ability MSR Determinations for the Lake City Cemetery District***

- 3-1)   The Lake City Cemetery District has a reserve fund to maintain the Cemetery.
- 3-2)   The Lake City Cemetery District has a fee schedule but should consider increased fees.

**9.3.4   *Opportunities for Shared Facilities MSR Determinations for the Lake City Cemetery District***

- 4-1)   The Lake City Cemetery District uses the Modoc County Auditor to maintain financial records.

**9.3.5   *Government Structure and Accountability MSR Determinations for the Lake City Cemetery District***

- 5-1)   The District should consider an online presence or newsletter to help disseminate information and to inform voters of meetings and recent events.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF LAKE CITY CEMETERY DISTRICT

## 10 LIKELY CEMETERY DISTRICT

### 10.1 Likely Community

### 10.1.1 Likely History

Likely is a small community located 20 miles south of Alturas. Because the community is located 6 miles north-northwest of Likely Mountain, it is somewhat sheltered from prevailing southwesterly winds, and its microclimate is noticeably dryer and less stormy than surrounding areas. Likely now occupies what was originally an Achumawi (Pit River) village known as Hamawe.

The town was initially known as South Fork, named after the South Fork of the Pit River, and was renamed at the insistence of the United States Post Office, which insisted at that time that Post Offices could only have one-word names. The story is told that when the settlers tried to find a name for the post office in 1878, one of them remarked, “Wa’al, we’re likely to find a name and we’re likely not to” The emphasis on the adverb captured the group’s fancy and they selected it as the name.<sup>63</sup>

One of the last of the American Indian Wars was fought at Infernal Caverns, a short distance from Likely. South Fork Elementary School is located in Likely. There are 28 students in grades Kindergarten through seven.<sup>64</sup>

### 10.1.2 Likely Population

The Modoc County General Plan 1988 Background Report states that Likely would have a population of 238 by 2000. In 1985 there were 46 dwelling units.<sup>65</sup> The County of Modoc Housing Element 2003-2008 adopted May 9, 2006, states that the Community of Likely has 5 available parcels (5.55 acres) which would allow 6 additional dwelling units. The primary service constraint to growth is the lack of community water and wastewater collection and treatment systems.<sup>66</sup>

## 10.2 Likely Cemetery District

### **10.2.1 Likely Cemetery District Contact Information and Board of Directors**

Contact information for the Likely Cemetery District is as follows.<sup>67</sup>

Dan Travertini Phone 530-233-4982  
Likely Cemetery District, PO Box 8, Likely CA 96116

The Likely Cemetery District Board members are as follows:

John Abbate, Duane McGarva, Randy Christensen

The Board meets quarterly at the Likely Fire Hall.<sup>68</sup> Meeting agendas are posted prior to each meeting in two public places.

<sup>63</sup> Gudde, Erwin G., 1000 California Place Names, University of California Press Berkeley, California 94720, 1959, P.43.

<sup>64</sup>[http://educationseek.com/schools/USA/CA/MODOC/LIKELY/SOUTH\\_FORK\\_ELEMENTARY](http://educationseek.com/schools/USA/CA/MODOC/LIKELY/SOUTH_FORK_ELEMENTARY)

<sup>65</sup> County of Modoc, “Modoc County General Plan 1988 Background Report” P. 186.

<sup>66</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

<sup>67</sup> Likely Cemetery District, Dan Travertini, May 2010.

<sup>68</sup> Likely Cemetery District, Report on District, September 18, 2009.

### **10.2.2 Likely Cemetery District Facilities**

The Likely Cemetery District has one cemetery located at State Highway 395 and County Road 63. The Cemetery is approximately one acre in size and has 350 filled plots and 120 vacant plots. There is room for expansion. The Care-taker and Secretary-Treasurer are paid for the services provided.<sup>69</sup>

### **10.2.3 Likely Cemetery District Fees**

The fees for the Likely Cemetery District are as follows:<sup>70</sup>

| <b>LIKELY CEMETERY DISTRICT</b>   | <b>Price</b> | <b>Endowment Fund</b> | <b>Interment Fees</b> |
|---|--------------|-----------------------|-----------------------|
| <b>Single Plot Fee</b>  |              |                       |                       |
| Resident  | \$100        | \$150                 | *                     |
| Nonresident   | \$1150       | \$150                 | *                     |
| <b>Interment of Cremation Remains (urns into an existing and approved plot)</b> |              |                       |                       |
| Resident  | \$50         | \$150                 | *\$50                 |
| Nonresident   | \$300        | \$150                 | *\$150                |
| <b>Disinterment Fees</b>  | <b>Urns</b>  | <b>Casket</b>         |                       |
| Resident  | \$200        | \$1500                |                       |
| Nonresident   | \$500        | \$1500                |                       |

\*Fees charged by Care-Taker

### **10.2.4 Likely Cemetery District Budget**

The Modoc Auditor's Cash Balance as of June 30, 2009 was \$38,659 for the Likely Cemetery District. The District Budget is as follows:<sup>71</sup>

| <b>LIKELY Cemetery District 2009-2010 Budget</b> |                  |                  |
|--|------------------|------------------|
|  | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>                                    | \$15,425         | \$12,222         |
| <b>Expenses</b>                                  |                  |                  |
| Salaries/Benefits                                | \$10,178         | \$8,130          |
| Service & Supplies                               | \$2,700          | \$3,280          |
| Equipment  | \$0              | 0                |
| <b>Total</b>                                     | <b>\$12,878</b>  | <b>\$11,410</b>  |

<sup>69</sup> Likely Cemetery District, Report on District, September 18, 2009.

<sup>70</sup> Likely Cemetery District, May 2010.

<sup>71</sup> Modoc County Auditor, Special District Budgets 2009-2010.

**10.3 MSR for Likely Cemetery District**

**10.3.1 *Growth and Population Projection MSR Determinations for the Likely Area***

- 1-1) The population within the Likely Area is approximately two hundred people and it is not expected to increase substantially.

**10.3.2 *Capacity and Infrastructure MSR Determinations for the Likely Cemetery District***

- 2-1) The Likely Cemetery District has adequate facilities with room for expansion.
- 2-2) The Likely Cemetery District employs a care-taker to maintain the Cemetery.

**10.3.3 *Financial Ability MSR Determinations for the Likely Cemetery District***

- 3-1) The Likely Cemetery District has an adequate reserve fund.
- 3-2) The Likely Cemetery District has reasonable fees but the Fee Schedule should be examined annually to see if adjustments are needed.

**10.3.4 *Opportunities for Shared Facilities MSR Determinations for the Likely Cemetery District***

- 4-1) The Likely Cemetery District uses the Modoc County Auditor to maintain the financial records of the District.

**10.3.5 *Government Structure and Accountability MSR Determinations for the Likely Cemetery District***

- 5-1) The Board meets quarterly at the Likely Fire Hall.<sup>72</sup> It is beneficial to the District to have a regular meeting schedule and to meet at a public place.
- 5-2) The District should consider an online presence or Newsletter to help disseminate vital District information and to inform voters of meetings and recent events.

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<sup>72</sup> Likely Cemetery District, Report on District, September 18, 2009.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF LIKELY CEMETERY DISTRICT

## **11 LOOKOUT CEMETERY DISTRICT**

### **11.1 Lookout Community Background**

#### **11.1.1 Lookout History**

Lookout is located on the west bank of the Pit River in the Big Valley Area of Modoc County. Lookout was site of the Infamous Lookout Lynching, one of the most publicized cases ever tried in the west, when five men were hung in the spring of 1901. Over 25 men from the Lookout area were charged with the murder of the five men. In November 1901, one man was chosen to be indicated by the Grand Jury as a test case. His trial lasted over 90 days, and brought much unfavorable publicity to Modoc County. A “Not Guilty” verdict was rendered, after some extenuating circumstances were pointed out. All other indictments were dismissed after the one trial.<sup>73</sup>

The Modoc County General Plan 1988 Background Report states that “Lookout is a small town of about 120 persons with an equal number in its service area. Along with basic services there is a County Road Department Maintenance Station.”<sup>74</sup> There is a branch of the Modoc County Library in Lookout.

The Modoc County General Plan 1988 Background Report explains that a deterrent to growth in the Big Valley area is severe limitations for on-site sewage disposal systems (septic tanks). The minimum parcel size for a well and a septic tank is three acres.<sup>75</sup> The Background Report estimated that the population of Lookout would be 262 in 2000 and there were 40 dwelling units in 1985.<sup>76</sup>

#### **11.1.2 Lookout Population**

The County of Modoc Housing Element 2003-2008 adopted May 9, 2006, states that the Community of Lookout has 17 available parcels (9.43 acres) which would allow 18 additional dwelling units. The primary service constraint to growth is the lack of community water and wastewater collection and treatment systems.<sup>77</sup>

### **11.2 Lookout Cemetery District**

#### **11.2.1 Lookout Cemetery District Contact Information and Board of Directors**

Contact information for the Lookout Cemetery District is as follows:

Barbara Joiner                      Phone 530-294-5533  
Lookout Cemetery District, PO Box 227, Lookout California 96054

The Board of Directors for the Lookout Cemetery District is as follows:

Barbara Joiner, Rita Cardoza, Vacant Position

The Board meets as needed. The meetings are held at the Cemetery.<sup>78</sup>

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<sup>73</sup> <http://www.californiagenealogy.org/modoc/townsmodoc.htm>

<sup>74</sup> County of Modoc, “Modoc County General Plan 1988 Background Report” P. 163.

<sup>75</sup> County of Modoc, “Modoc County General Plan 1988 Background Report” P. 163.

<sup>76</sup> County of Modoc, “Modoc County General Plan 1988 Background Report” P. 167.

<sup>77</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

<sup>78</sup> Lookout Cemetery District, Barbara Joiner, Director, Phone 530-294-5533, September 10, 2009.

### **11.2.2 Lookout Cemetery District Facilities**

The Cemetery, located 1.5 miles out of Lookout on South County Road 93 is two acres in size and there is a part-time caretaker.<sup>79</sup> The care-taker is paid \$650 per month from April to October. There are restrooms at the Cemetery and chairs and a canopy are provided for services.<sup>80</sup>

### **11.2.3 Lookout Cemetery District Fees**

The mortuaries in the area hire an independent worker to prepare the graves. The directors work with the mortuaries to collect the fees.<sup>81</sup>

### **11.2.4 Lookout Cemetery District Budget**

The Auditor's Cash Balance as of June 30, 2009 was \$27,941 for the Lookout Cemetery District. The District Budget is as follows:<sup>82</sup>

| <b>LOOKOUT Cemetery District 2009-2010 Budget</b> |                  |                  |
|---|------------------|------------------|
|   | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income/Revenue</b>                             | \$9,010          | \$9,320          |
| <b>Expenses</b>                                   |                  |                  |
| Salaries/Benefits                                 | \$5,941          | \$6,875          |
| Service & Supplies                                | \$1,320          | \$2,410          |
| Equipment   | \$0              | 0                |
| <b>Total</b>                                      | <b>\$7,261</b>   | <b>\$9,285</b>   |

The cost of insurance has increased substantially from \$215 to \$1,610.

<sup>79</sup> Lookout Cemetery District, Barbara Joiner, Director, Phone 530-294-5533, September 10, 2009.

<sup>80</sup> Lookout Cemetery District, Barbara Joiner, Director, Phone 530-294-5533, September 29, 2009.

<sup>81</sup> Lookout Cemetery District, Barbara Joiner, Director, Phone 530-294-5533, September 29, 2009

<sup>82</sup> Modoc County Auditor, Special District Budgets 2009-2010.



**11.3 MSR for Lookout Cemetery District**

**11.3.1 *Growth and Population Projection MSR Determinations for the Lookout Area***

- 1-1) The population within the Lookout Cemetery District area is approximately two hundred and is not expected to increase in the near future.

**11.3.2 *Capacity and Infrastructure MSR Determinations for the Lookout Cemetery District***

- 2-1) The Lookout Cemetery is two acres in size. There are restrooms at the Cemetery and chairs and a canopy are provided for services.<sup>83</sup>
- 2-2) The facilities and capacity for the Lookout Cemetery District are adequate and a care-taker is employed to maintain the Cemetery.

**11.3.3 *Financial Ability MSR Determinations for the Lookout Cemetery District***

- 3-1) The District has adequate reserves but needs to have a complete fee schedule.

**11.3.4 *Opportunities for Shared Facilities MSR Determinations for the Lookout Cemetery District***

- 4-1) The Lookout Cemetery District uses the Modoc County Auditor to keep the financial records for the District.

**11.3.5 *Government Structure and Accountability MSR Determinations for the Lookout Cemetery District***

- 5-1) The District has made reasonable efforts to maintain a public dialogue regarding the provision of cemetery services through regularly held public meetings.
- 5-2) The District should consider an online presence or newsletter to inform voters of meetings and recent events.

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<sup>83</sup> Lookout Cemetery District, Barbara Joiner, Director, Phone 530-294-5533, September 29, 2009.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF LOOKOUT CEMETERY DISTRICT

## **12 WILLOW RANCH CEMETERY DISTRICT**

### **12.1 Willow Ranch Community**

#### **12.1.1 Willow Ranch History**

*Willow Ranch was originally called "Sniderville" named after the ranch owned by Charles and Andrew Snider. It in turn received its name from the willow bordered creek which flowed through it...Old Willow Ranch was located about three miles from its present site on Willow Creek. It was first a stage stop, and later became a trading post for the area's ranchers for miles around because there was no Lakeview or New Pine Creek.*

*Willow Ranch is actually a very old settlement, having been settled before 1869 by Andrew Snider. In the 1940s and 1950s it was home to a large sawmill and a sizable population, however not much remains there now, one old sawmill burner and remnants of the old Grammar School. It was serviced by the NCO Railroad and later the Southern Pacific....Today this Railroad is owned by the City of Lakeview and is still in operation.<sup>84</sup>*

#### **12.1.2 Willow Ranch Population**

The Modoc County General Plan 1988 Background Report states that New Pine Creek is in the Goose Lake Basin and "traverses the California-Oregon Border identifying more closely with Oregon than Modoc County." There is an elementary school in New Pine Creek.<sup>85</sup> The population of New Pine Creek was expected to be 197 in 2000 and there were 33 dwelling units in 1985.<sup>86</sup>

The County of Modoc Housing Element 2003-2008 adopted May 9, 2006, states that the Community of New Pine Creek has 17 available parcels (4.25 acres) which would allow 17 additional dwelling units. The primary service constraint to growth is the lack of community water and wastewater collection and treatment systems.<sup>87</sup>

### **12.2 Willow Ranch Cemetery District**

#### **12.2.1 Contact Information for Willow Ranch Cemetery District**

Romona McMaster, Phone: 530-233-2396

Willow Ranch Cemetery District  
PO Box 211  
New Pine Creek, Oregon 97635

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<sup>84</sup> <http://www.alturaschamber.org/communities/willow-ranch.htm>

<sup>85</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 168.

<sup>86</sup> County of Modoc, "Modoc County General Plan 1988 Background Report" P. 176.

<sup>87</sup> County of Modoc, Housing Element 2003-2008, May 9, 2006, P. 29.

### **12.2.2 Willow Ranch Cemetery District Board of Directors**

The directors for the Willow Ranch Cemetery District are as follows:<sup>.88</sup>

Ramona McMaster, Raymond Cloud, Bryanna Jasper

The Board meetings are held as needed.

### **12.2.3 Willow Ranch Cemetery District Facilities**

The Cemetery is located on Modoc County Road 9 and is very old. Many of the graves are not marked and it is unknown how many graves are there. The District hopes to improve the Cemetery by building a new fence and repairing the cracks in the asphalt driveway. The District employs an independent contractor to provide maintenance from May to August each year.<sup>.89</sup>

### **12.2.4 Willow Ranch Cemetery District Finances**

The District reports that no fees are charged by the District.<sup>.90</sup> The Auditor's Cash Balance as of June 30, 2009 was \$73,675 for the Willow Ranch Cemetery District. The District Budget is as follows:<sup>.91</sup>

| <b>WILLOW RANCH Cemetery District 2009-2010 Budget</b> |                  |                  |
|--|------------------|------------------|
|  | <b>2008-2009</b> | <b>2009-2010</b> |
| <b>Income</b>  | \$6,266          | \$5,789          |
| <b>Expenses</b>  |                  |                  |
| Salaries/Benefits                                      | \$1,451          | \$0              |
| Service & Supplies                                     | \$750            | \$1,550          |
| Equipment  | \$               | 0                |
| <b>Total</b>   | <b>\$2,201</b>   | <b>\$1,550</b>   |

<sup>.88</sup> Willow Ranch Cemetery District, Report, November 12, 2009.

<sup>.89</sup> Willow Ranch Cemetery District, Report, November 12, 2009.

<sup>.90</sup> Willow Ranch Cemetery District, Report, November 12, 2009.

<sup>.91</sup> Modoc County Auditor, Special District Budgets 2009-2010.

**12.3 MSR for Willow Ranch Cemetery District**

**12.2.1 *Growth and Population Projection MSR Determinations for the Willow Ranch Area***

- 1-1) The population within the Willow Ranch Cemetery District is estimated to be between one and two hundred people and is not expected to increase in the near future.

**12.2.2 *Capacity and Infrastructure MSR Determinations for the Willow Ranch Cemetery District***

- 2-1) The capacity and infrastructure for the Willow Ranch Cemetery District are adequate.
- 2-2) The District has an adequate reserve fund which can be used to maintain the historic cemetery.

**12.2.3 *Financial Ability MSR Determinations for the Willow Ranch Cemetery District***

- 3-1) The District has adequate financial reserves.
- 3-2) The District should adopt a fee schedule similar to other cemetery districts in the area.

**12.3.4 *Opportunities for Shared Facilities MSR Determinations for the Willow Ranch Cemetery District***

- 4-1) The District uses the County Auditor to maintain financial records.

**12.2.5 *Government Structure and Accountability MSR Determinations for the Willow Ranch Cemetery District***

- 5-1) The District should at least have one formal meeting per year at a public meeting place.
- 5-2) The District should consider an online presence or Newsletter to help disseminate information and to inform voters of meetings and recent events.

MODOC LAFCO **MSR**  
CEMETERY DISTRICTS

MAP OF WILLOW RANCH CEMETERY DISTRICT

## **APPENDIX A LOCAL GOVERNMENT ISSUES**

### **1 Municipal Financial Constraints**

Municipal service providers are constrained in their capacity to finance services by the inability to increase property taxes, requirements for voter approval for new or increased taxes, and requirements of voter approval for parcel taxes and assessments used to finance services. Municipalities must obtain majority voter approval to increase or impose new general taxes and two-thirds voter approval for special taxes.

Limitations on property tax rates and increases in taxable property values are financing constraints. Property tax revenues are subject to a formulaic allocation and are vulnerable to State budget needs. Agencies formed since the adoption of Proposition 13 in 1978 often lack adequate financing.

#### **1.1 California Local Government Finance Background**

The financial ability of the cities and special districts to provide services is affected by financial constraints. City service providers rely on a variety of revenue sources to fund city operating costs as follows:

- Property Taxes
- Benefit Assessments
- Special Taxes
- Proposition 172 Funds
- Other contributions from city or district general funds.

As a funding source, property taxes are constrained by Statewide initiatives that have been passed by voters over the years and special legislation. Seven of these measures are explained below:

##### **A. Proposition 13**

Proposition 13 (which California voters approved in 1978) has the following three impacts:

- Limits the *ad valorem* property tax rate
- Limits growth of the assessed value of property
- Requires voter approval of certain local taxes

Generally, this measure fixes the *ad valorem* tax at one percent of value, except for taxes to repay certain voter approved bonded indebtedness. In response to the adoption of Proposition 13, the Legislature enacted Assembly Bill 8 (AB 8) in 1979 to establish property tax allocation formulas.

##### **B. AB 8**

Generally, AB 8 allocates property tax revenue to the local agencies within each tax rate area based on the proportion each agency received during the three fiscal years preceding adoption of Proposition 13. This allocation formula benefits local agencies, which had relatively high tax rates at the time Proposition 13 was enacted.

##### **C. Proposition 98**

Proposition 98, which California voters approved in 1988, requires the State to maintain a minimum level of school funding. In 1992 and 1993, the Legislature began shifting billions of local property taxes to schools in response to State budget deficits. Local property taxes were diverted from local governments into the Educational Revenue Augmentation Fund (ERAF) and transferred to school districts and community college districts to reduce the amount paid by the State general fund. Local agencies throughout the State lost significant property tax revenue due to this shift. Proposition 172 was enacted to help offset property tax revenue losses of cities and counties that were shifted to the ERAF for schools in 1992.

##### **D. Proposition 172**

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Proposition 172, enacted in 1993, provides the revenue of a half-cent sales tax to counties and cities for public safety purposes, including police, fire, district attorneys, corrections and lifeguards. Proposition 172 also requires cities and counties to continue providing public safety funding at or above the amount provided in FY 92-93.

*E. Proposition 218*

Proposition 218, which California voters approved in 1996, requires voter- or property owner- approval of increased local taxes, assessments, and property-related fees. A two-thirds affirmative vote is required to impose a Special Tax, for example, a tax for a specific purpose such as a fire district special tax.

However, majority voter approval is required for imposing or increasing general taxes such as business license or utility taxes, which can be used for any governmental purpose. These requirements do not apply to user fees, development impact fees and Mello-Roos districts.

*F. Mello-Roos Community Facilities Act*

The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district or joint powers authority to establish a Mello-Roos Community Facilities District (a "CFD") which allows for financing of public improvements and services. The services and improvements that Mello-Roos CFDs can finance include streets, sewer systems and other basic infrastructure, police protection, fire protection, ambulance services, schools, parks, libraries, museums and other cultural facilities. By law, the CFD is also entitled to recover expenses needed to form the CFD and administer the annual special taxes and bonded debt.

A CFD is created by a sponsoring local government agency. The proposed district will include all properties that will benefit from the improvements to be constructed or the services to be provided. A CFD cannot be formed without a two-thirds majority vote of residents living within the proposed boundaries. Or, if there are fewer than 12 residents, the vote is instead conducted of current landowners.

In many cases, that may be a single owner or developer. Once approved, a Special Tax Lien is placed against each property in the CFD. Property owners then pay a Special Tax each year. If the project cost is high, municipal bonds will be sold by the CFD to provide the large amount of money initially needed to build the improvements or fund the services.

The Special Tax cannot be directly based on the value of the property. Special Taxes instead are based on mathematical formulas that take into account property characteristics such as use of the property, square footage of the structure and lot size. The formula is defined at the time of formation, and will include a maximum special tax amount and a percentage maximum annual increase.

If bonds were issued by the CFD, special taxes will be charged annually until the bonds are paid off in full. Often, after bonds are paid off, a CFD will continue to charge a reduced fee to maintain the improvements.

*G. Development Impact Fees*

A county, cities, special districts, school districts, and private utilities may impose development impact fees on new construction for purposes of defraying the cost of putting in place public infrastructure and services to support new development.

To impose development impact fees, a jurisdiction must justify the fees as an offset to the impact of future development on facilities. This usually requires a special financial study. The fees must be committed within five years to the projects for which they were collected, and the district, city or county must keep separate funds for each development impact fee.

**3.1.2 Financing Opportunities that Require Voter Approval**



Financing opportunities that require voter approval include the following:

- Special taxes such as parcel taxes
- Increases in general taxes such as utility taxes
- Sales and use taxes
- Business license taxes
- Transient occupancy taxes

Communities may elect to form business improvement districts to finance supplemental services, or Mello-Roos districts to finance development-related infrastructure extension. Agencies may finance facilities with voter-approved (general obligation) bonded indebtedness.

### **1.3 *Financing Opportunities that Do Not Require Voter Approval***

Financing opportunities that do not require voter approval include imposition of or increases in fees to more fully recover the costs of providing services, including user fees and Development Impact Fees to recover the actual cost of services provided and infrastructure.

Development Impact Fees and user fees must be based on reasonable costs, and may be imposed and increased without voter approval. Development Impact Fees may not be used to subsidize operating costs. Agencies may also finance many types of facility improvements through bond instruments that do not require voter approval.

Water rates and rate structures are not subject to regulation by other agencies. Utility providers may increase rates annually, and often do so. Generally, there is no voter approval requirement for rate increases, although notification of utility users is required. Water providers must maintain an enterprise fund for the respective utility separate from other funds, and may not use revenues to finance unrelated governmental activities.

## **2 Public Management Standards**

While public sector management standards do vary depending on the size and scope of an organization, there are minimum standards.

Well-managed organizations do the following eight activities:

1. Evaluate employees annually.
2. Prepare a budget before the beginning of the fiscal year.
3. Conduct periodic financial audits to safeguard the public trust.
4. Maintain current financial records.
5. Periodically evaluate rates and fees.
6. Plan and budget for capital replacement needs.
7. Conduct advance planning for future growth.
8. Make best efforts to meet regulatory requirements.

Most of the professionally managed and staffed agencies implement many of these best management practices. LAFCO encourages all local agencies to conduct timely financial record-keeping for each city function and make financial information available to the public.

### **3      Public Participation in Government**

The Brown Act (California Government Code Section 54950 et seq.) is intended to insure that public boards shall take their actions openly and that deliberations shall be conducted openly.

The Brown Act establishes requirements for the following:

- Open meetings
- Agendas that describe the business to be conducted at the meeting
- Notice for meetings
- Meaningful opportunity for the public to comment
- Few exceptions for meeting in closed sessions and reports of items discussed in closed sessions.

According to California Government Section 54959:

*Each member of a legislative body who attends a meeting of that legislative body where action is taken in violation of any provision of this chapter, and where the member intends to deprive the public of information to which the member knows or has reason to know the public is entitled under this chapter, is guilty of a misdemeanor.*

Section 54960 states the following:

*(a) The district attorney or any interested person may commence an action by mandamus, injunction or declaratory relief for the purpose of stopping or preventing violations or threatened violations of this chapter by members of the legislative body of a local agency or to determine the applicability of this chapter to actions or threatened future action of the legislative body,...*

***ABBREVIATIONS***

|           |  |
|-----------|--|
| AB        | Assembly Bill  |
| Brown Act | Ralph M. Brown Act (California Government Code Sections 54950 et seq.) |
| CEQA      | California Environmental Quality Act                                   |
| CFD       | Community Facilities District  |
| CKH Act   | Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000     |
| ERAF      | Educational Revenue Augmentation Fund                                  |
| FY        | Fiscal Year  |
| LAFCO     | Local Agency Formation Commission                                      |
| MSR       | Municipal Service Review   |
| SOI       | Sphere of Influence  |

## **DEFINITIONS**

**California Environmental Quality Act (CEQA):** A State Law requiring State and local agencies to regulate activities with consideration for environmental protection. If a proposed activity has the potential for a significant adverse environmental impact, an environmental impact report (EIR) must be prepared and certified as to its adequacy before taking action on the proposed project.

**Community Facilities District:** Under the Mello-Roos Community Facilities Act of 1982 (Section 53311, et seq.) a legislative body may create within its jurisdiction a special tax district that can finance tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as public services for district residents. Special taxes levied solely within the district are used to repay the bonds.

**Impact Fee:** A fee, also called a development fee, levied on the developer of a project by a county, or other public agency as compensation for otherwise-unmitigated impacts the project will produce. California Government Code Section 66000, et seq., specifies that development fees shall not exceed the estimated reasonable cost of providing the service for which the fee is charged. To lawfully impose a development fee, the public agency must verify its method of calculation and document proper restrictions on use of the fund.

**Infrastructure:** Public services and facilities such as sewage-disposal systems, water-supply systems, and other utility systems, schools and roads.

**Land Use Classification:** A system for classifying and designating the appropriate use of properties.

**Leapfrog Development;** New development separated from existing development by substantial vacant land.

**Local Agency Formation Commission (LAFCO):** A five-or seven-member commission within each county that reviews and evaluates all proposals for formation of special districts, incorporation of cities, annexation to special districts or cities, consolidation of districts, and merger of districts with cities. Each county's LAFCO is empowered to approve, disapprove, or conditionally approve such proposals. The LAFCO members generally include two county supervisors, two city council members, and one member representing the general public. Some LAFCOs include two representatives of special districts.

**Mello-Roos Bonds:** Locally issued bonds that are repaid by a special tax imposed on property owners within a community facilities district established by a governmental entity. The bond proceeds can be used for public improvements and for a limited number of services. Mello-Roos Bonds are named after the program's legislative authors.

**Ordinance:** A law or regulation set forth and adopted by a governmental authority.

**Proposition 13:** (Article XIII A of the California Constitution) Passed in 1978, this proposition enacted sweeping changes to the California property tax system. Under Proposition 13, property taxes cannot exceed 1% of the value of the property and assessed valuations cannot increase by more than 2% per year. Property is subject to reassessment when there is a transfer of ownership or improvements are made.<sup>92</sup>

**Proposition 218:** (Article XIII D of the California Constitution) This proposition, named "The Right to Vote on Taxes Act", filled some of the perceived loopholes of Proposition 13. Under Proposition 218, assessments may only increase with a two-thirds majority vote of the qualified voters within the District. In addition to the two-thirds voter approval requirement, Proposition 218

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<sup>92</sup> [http://www.californiataxdata.com/A\\_Free\\_Resources/glossary\\_PS.asp#ps\\_08](http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08)

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states that effective July 1, 1997, any assessments levied may not be more than the costs necessary to provide the service, proceeds may not be used for any other purpose other than providing the services intended, and assessments may only be levied for services that are immediately available to property owners.<sup>93</sup>

**Ranchette:** A single dwelling unit occupied by a non-farming household on a parcel of 2.5 to 20 acres that has been subdivided from agricultural land.

**Sphere of Influence (SOI):** The probable physical boundaries and service area of a local agency, as determined by the Local Agency Formation Commission (LAFCO) of the county.

**Urban:** Of, relating to, characteristic of, or constituting a city. Urban areas are generally characterized by moderate and higher density residential development (i.e., three or more dwelling units per acre), commercial development, and industrial development, and the availability of public services required for that development, specifically central water and sewer service, an extensive road network, public transit, and other such services (e.g., safety and emergency response). Development not providing such services may be “non-urban” or “rural”. CEQA defines “urbanized area” as an area that has a population density of at least 1,000 persons per square mile (Public Resources Code Section 21080.14(b)).

**Urban Services:** Utilities (such as water, gas, electricity, and sewer) and public services (such as police, fire protection, schools, parks, and recreation) provided to an urbanized or urbanizing area.

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<sup>93</sup> [http://www.californiataxdata.com/A\\_Free\\_Resources/glossary\\_PS.asp#ps\\_08](http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08)

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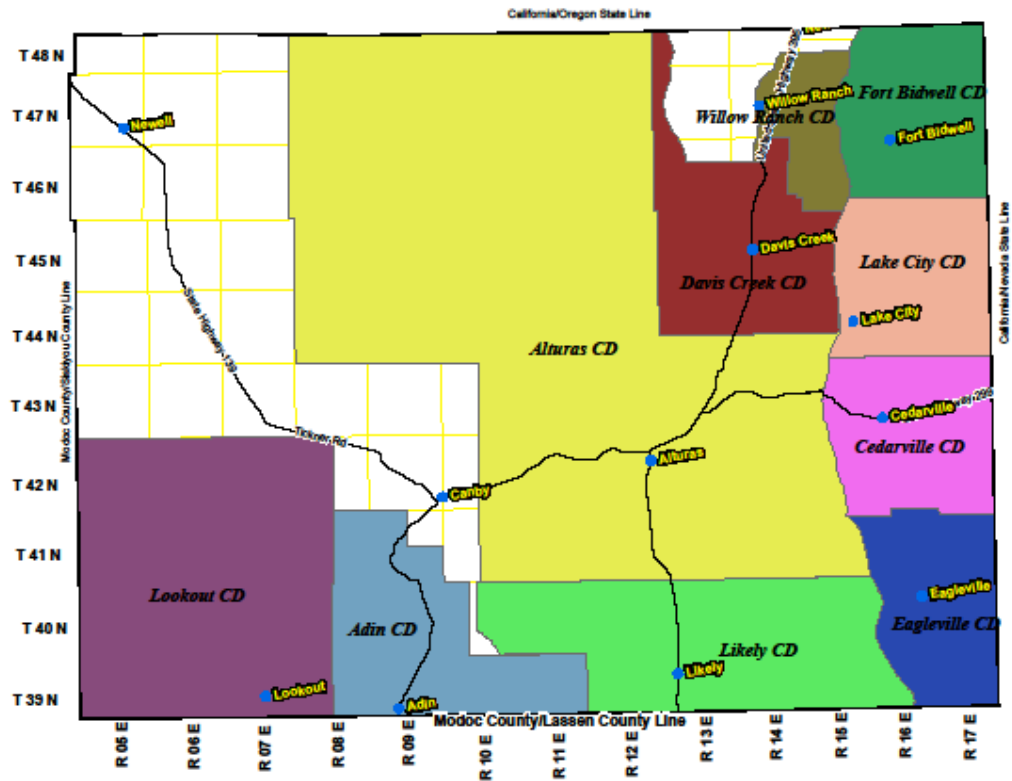
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